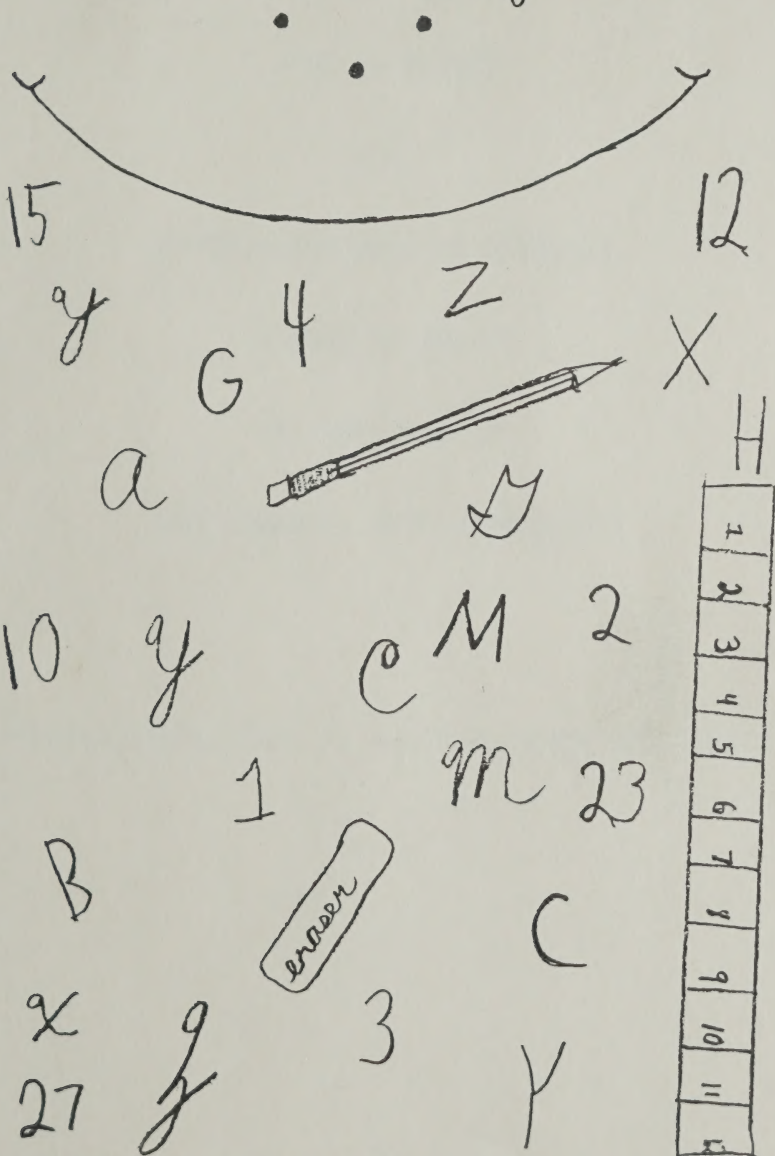


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# NEW CASTLE SCHOOL DISTRICT ANNUAL REPORT 1989

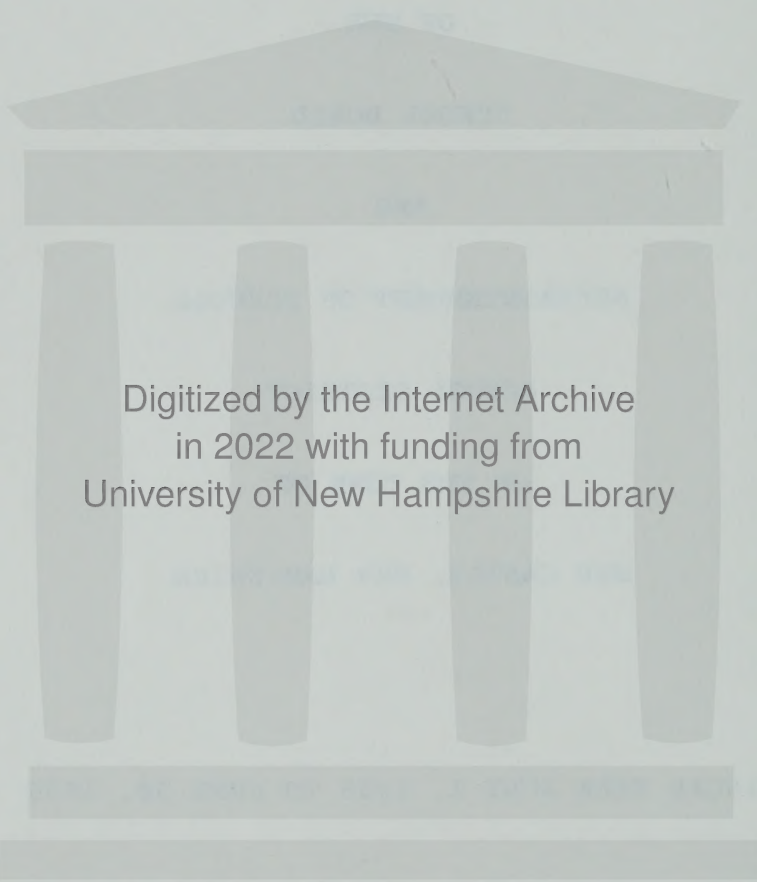
Learning is fun! ☺





ANNUAL REPORTS  
OF THE  
SCHOOL BOARD  
AND  
SUPERINTENDENT OF SCHOOLS  
SCHOOL DISTRICT  
OF THE TOWN OF  
NEW CASTLE, NEW HAMPSHIRE

FISCAL YEAR JULY 1, 1988 TO JUNE 30, 1989



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## COVER DESIGN

ZACHARY LAMBERT  
GRADE 4  
MAUDE H. TREFETHEN SCHOOL



## NEW CASTLE SCHOOL DISTRICT OFFICIALS

### MODERATOR

Wayne Semprini

### SCHOOL BOARD MEMBERS

Mary Beth Lambert	Term expires 1990
John C. Miller	Term Expires 1991
Sheryl Weston	Term Expires 1992

### CLERK

William Marshall

### TREASURER

Nancy Miller

### SUPERINTENDENT OF SCHOOLS

Daniel C. Durgin

NEW CASTLE SCHOOL DISTRICT WARRANT

Election of Officers

1990

The State of New Hampshire

To the Inhabitants of the School District of the Town of New Castle, in the County of Rockingham, State of New Hampshire, qualified to vote upon District Affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE RECREATION BUILDING ON THE GREAT ISLAND COMMON IN SAID DISTRICT ON TUESDAY, MAY 8, 1990, AT 10:00 O'CLOCK IN THE A.M. TO VOTE FOR DISTRICT OFFICERS:

1. To choose a Moderator for the ensuing year.
2. To choose a Clerk for the ensuing year.
3. To choose a Treasurer for the ensuing year.
4. To choose a member of the School Board for the ensuing three years.

NOTICE: The foregoing procedure calling for electing of your District Officers at the annual meeting is authorized by Statute (RSA 197:1-a) and was adopted by the District at its 1964 meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID NEW CASTLE THE 21ST DAY OF FEBRUARY, 1990.

A true copy of Warrant--Attest:

John C. Miller  
Mary Beth Lambert  
Sheryl Weston  
SCHOOL BOARD

NEW CASTLE SCHOOL DISTRICT WARRANT

1990

The State of New Hampshire

To the Inhabitants of the School District of the Town of New Castle, in the County of Rockingham, State of New Hampshire, qualified to vote upon district affairs, YOU ARE HEREBY NOTIFIED TO MEET IN THE RECREATION BUILDING OF THE GREAT ISLAND COMMON IN SAID DISTRICT ON SATURDAY, THE 10TH DAY OF MARCH, 1990, AT 9:00 A.M. TO ACT UPON THE FOLLOWING:

NOTICE: School District Officers are to be elected at the Town Meeting, May 8, 1990. Polls will open at 10:00 a.m. and will not close before 6:00 p.m. In accordance with the statutory procedure adopted by the District at its March, 1964, annual meeting.

ARTICLE 1. To hear the reports of agents, auditors, committees and/or officers heretofore chosen, and pass any vote relating thereto.

ARTICLE 2. To see if the District will vote to authorize the School Board to receive and expend on behalf of the District any or all grants or offers for educational purposes which may now or hereafter be forthcoming from the State of New Hampshire or any agency thereof, the United States Government, or any agency thereof, or any private agency.

ARTICLE 3. To see if the District will vote to change the date and time of the Annual School District Meeting to the second Wednesday of March at 7:00 in the evening beginning in March, 1991.

ARTICLE 4. To see if the District will appropriate the sum of One Thousand Dollars (\$1,000) as a contingency fund as provided under RSA 198:4-b.

ARTICLE 5. To see what sum of money the District will vote to raise and appropriate for the support of schools, for payment of salaries, for obligations to the District, and to authorize the application against said appropriations of such sums, as are estimated to be received together with other income; the School Board to certify to the Selectmen the balance between estimated revenue and the appropriation which balance is to be raised by taxes by the town.

ARTICLE 6. To transact any further business that may legally come before the meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID NEW CASTLE THIS 21ST DAY OF FEBRUARY, 1990.

A True Copy of Warrant--Attest:

John C. Miller  
Mary Beth Lambert  
Sheryl Weston



ANNUAL SCHOOL DISTRICT MEETING  
NEW CASTLE, NEW HAMPSHIRE

MARCH 11, 1989

The school district's annual general business meeting was opened at 9:05 a.m. by Moderator Wayne Semprini, at the parish hall of the New Castle Congregational Church.

Mr. Semprini introduced the school board members; John Miller, Mary Beth Lambert, and Sheryl Weston.

Mr. Semprini then announced that this year's election of school district officials would take place concurrent with Town Meeting on May 9, 1989.

ARTICLE 1--Moved and seconded to hear the reports of Agents, Auditors, Committees or Officers heretofore chosen, and pass any vote relating thereto. VOTED IN THE AFFIRMATIVE by voice vote.

ARTICLE 2--Moved and seconded to see if the District will vote to authorize the school board to receive and expend on behalf of the district any or all grants or offers for educational purposes which may now or hereafter be forthcoming from the State of New Hampshire, or any agency thereof, the United States Government, or any agency thereof, or any private agency. VOTED IN THE AFFIRMATIVE by voice vote.

ARTICLE 3--It was moved and seconded to see if the New Castle School District will appropriate the sum of One Thousand Dollars (\$1,000) as a contingency fund as provided under RSA 198:4-b. This article was unanimously VOTED IN THE AFFIRMATIVE by a voice vote.

ARTICLE 4--It was moved and seconded to see if the district will raise and appropriate the sum of Eleven Thousand Dollars (\$11,000) to fund a deficit appropriation in accordance with RSA 32:10-a. (Recommended by the Budget Committee.)

A question was asked by Mr. White as to the cause of the deficit. John Miller responded that it was due to special education costs as well as tuition increases by the towns of Rye and Portsmouth. He further explained that the deficit would have been larger except for the pre-school program renting "The Caboose" (the school district's portable classroom.) The ARTICLE WAS VOTED IN THE AFFIRMATIVE by voice vote.

ARTICLE 5--It was moved and seconded to see if the district will raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) as a supplemental appropriation to the 1988-89 New Castle School District Budget. (Recommended by the Budget Committee.) This was VOTED IN THE AFFIRMATIVE by voice vote.

ARTICLE 6--It was moved and seconded to see what sum of money the District will vote to raise and appropriate for the support of schools, for payment of salaries, for obligations to the District, and to authorize the application against said appropriations for such sums, as are estimated to be received together with other income; the School Board to certify to the Selectmen the balance between estimated revenue and the appropriation which balance is to be raised by taxes by the town.

The 10% teacher salary increase and the need to add a teacher was questioned. The school board explained that they had discussed different figures but felt that the 10% salary increase was necessary to allow the town to continue to catch up to the surrounding towns and the rest of the state.

It was explained that the increasing school population required a principal that could devote more time to administrative duties and that necessitated the need for an additional teacher. While there is an aide this year, there will be none next year so staff is being increased by approximately one half a person.

A breakdown of population by grade for next school year was requested and given as: Kindergarten - 10, grade one - 6, grade two - 8, grade three - 7, grade four - 5, grade five - 2, grade six - 4.

It was pointed out that five (5) new students have enrolled in the school this school year.

The impact of the school budget increase on the tax rate was asked and explained as approximately \$1.25 per thousand.

The budget committee chairman remarked that not long ago New Castle's per pupil cost was \$7,000 and now, even with the increase, it was down to \$6,050.

There was discussion of the tuition paid to Portsmouth and to Rye, and it being too high; however, there seemed to be general agreement that it is out of the district's control especially if they wanted to continue to get quality education.

Moderator Semprini then called for a vote on the motion. THE ARTICLE PASSED by a show of hands (35 to 3) in the amount of \$510,038.

Clint Springer then questioned whether the \$26,000 previously voted during the meeting should be subtracted from the \$510,038. Daniel Durgin, SAU #50's Superintendent of Schools, explained that he agreed in concept with that rational but that the State Department of Revenue Administration insisted that it not be done that way. The superintendent assured that the money was not being appropriated twice.

ARTICLE 7-- To transact any further business that may legally come before the meeting.

Moderator Semprini announced that the citizen fund raising for scholarship money had gone well and while they were not quite at their goal, there will be enough money to present a \$500 scholarship this year. He further explained that the scholarship committee would like to increase the size of the scholarship and he strongly urged New Castle's citizens to contribute to this fund.

John Miller, School Board Chairman, stated that several requests had been received to change the time of the annual school district meeting from Saturday morning to an evening. Some were in favor of the change, but there was no resolution to the question.

There being no further business, the meeting was adjourned at 9:49 a.m.

William B. Marshall, III  
School District Clerk



## REPORT OF THE SUPERINTENDENT OF SCHOOLS

I am pleased to submit my eleventh annual report to the citizens of Greenland, New Castle, Newington and Rye.

My reports of the past two years have addressed the accreditation process in which four of our schools have been engaged. The process consists of an intense program of self-evaluation involving the entire staff and consuming from eighteen months to two years. Following that, a team of professional educators spends three full days interviewing staff, parents, and board members along with reviewing every facet of the school operation. The team develops a full report of its findings and recommends whether accreditation should be granted. The granting authority is the New England Association of Schools and Colleges (NEASC.)

I was extremely pleased and highly honored to represent our schools at the annual meeting of NEASC last December at which I accepted plaques on behalf of the Greenland Central School, Rye Elementary School and Rye Junior High School, signifying full accreditation.

I wish to express my sincere gratitude to all of the staff members from each school for the many, many hours of hard work that went into the process.

Initially, each school is asked to designate a chairperson to provide leadership throughout the process. Each of the three schools designated a team of two people to fill this role. My deepest gratitude goes to Nancy Emerson and Melanie Lovering from the Greenland Central School; Carolyn Clithero and Kathleen Cole from Rye Elementary School, and Kathleen Collyer and Jay Forrest from Rye Junior High School.

The Newington Public School is presently involved in the self-evaluation phase and expects to receive a visiting team in the spring of 1991. The Maude H. Trefethen School in New Castle continues to seek an alternative route to accreditation that might be pursued by a very small staff.

There seems little to argue with the fact that a current, clearly stated, and effectively delivered curriculum is the backbone of our public school system. In order to assure that our core curriculum is periodically reviewed and updated, we have committed ourselves to annually assessing one of the core curricula areas, updating our written program in that discipline and designing our in-service activities for teachers around that subject.

This year we have selected science to receive our focus. The Science Curriculum Committee has nearly completed rewriting the science curriculum guide. In addition, the committee arranged a workshop pertaining to the teaching of science, which



was presented to all staff on January 10. The committee is working on a second such program to be offered in the near future. In addition, the committee has nearly completed plans for a two credit course related to science instruction which will be available to our staff and offered locally. The committee should be proud of their accomplishments this year. Science instruction and the students who will receive it will be the beneficiaries.

Last fall the school boards of SAU 50 hosted area legislators in a give and take session covering four main themes. Selected as topics for discussion were the funding of education; special education; federal and state mandates relative to asbestos, radon and lead contamination and related issues; and the state versus federal observance of Memorial Day. A number of legislators attended including House Speaker Douglas Scamman, Jr., House Education Committee Chair Patricia Skinner, Senator Elaine Krasker, Representative John McCarthy and Representative Eugene Ritzo. The discussion was lively, informative and I believe, productive. Legislators and board members alike spoke of the value of such a meeting expressing a sense of having shared some important information and also having learned from the process.

The value of this kind of meeting is reflected in the fact that the boards are strongly considering extending an invitation to legislators to meet annually. Among other things, this will allow the boards to offer input and exert some influence on legislation affecting our local schools.

Anyone who has even casual contact with written or broadcast news is undoubtedly aware of the national concern for the standards and quality of American education. Allegedly, as a nation we are tolerating an educational system that is producing students who, by and large, are ill equipped to meet the challenges that society will present. It disturbs me personally that our schools are viewed by some in this light.

There are a multitude of complex issues that confront public education today that were absent just two or three decades ago. Space does not permit the lengthy discussion that this warrants. Suffice it to say that society has undergone immense change which has changed, perhaps forever, the role of schools in society. Today's public schools are multidimensional, often serving the community in ways far beyond the traditional. The school serving as a child care center is just one example. The scope of instruction has expanded considerably while the length of the school day has changed little. In addition to the standard subject matter, we deal regularly with health and health related issues such as drug and alcohol abuse and AIDS. We also instruct on issues of safety, abuse, and self-concept and there is currently a growing effort to have our schools deal with the very difficult subject of character and citizenship. My point in raising this is simply to illustrate the growing responsibility

that our society has placed upon its schools and the expectations that arise.

It may be time to redefine with all of the clarity we can summon the role and specific tasks of our public schools.

What are your thoughts? I would truly like to know.

Daniel C. Durgin  
Superintendent of Schools

January, 1990

## REPORT OF THE PRINCIPAL

Lynn Zacharias

What a wonderful year the children, staff and parents have had at Maude H. Trefethen School. Together we have provided many activities for our curious learners. It is our wish to inspire all children to be active learners for life.

Our building goal this year was to encourage our children in the reading and writing process. In just five months the children have become authors. They have written individual books, Big Books for classroom use, letters to other children and to the President. They have also created a school newspaper "The Trefethen Press". Each day the children in Kindergarten through sixth grade write. Through this activity our children have learned that they are writers and authors! The staff has also been active learners by attending workshops in Whole Language and Reading and by completing a course on the reading and writing process.

The S.A.U. #50 goal for 1989-90 was to rewrite the science curriculum. This was completed and the emphasis has been placed on a "hands on" and active learning approach. To assist our children's learning, the staff has been involved in science workshops both during release time and workshop time. We have also allocated our Chapter II monies for science manipulatives.

By experimenting with science manipulatives we are providing our children with activities to develop scientific inquiry, creative problem solving and research techniques. Look out - - we are now on the way to becoming scientists as well as authors.

Another goal for our school was to improve our communication with the community. I have tried very hard to have a letter sent home each Friday to every family. In these letters I share exciting news about the children and lessons which have been taught. I post this letter at the Post Office so that all our friends without children in this school can read about the happenings. The staff also has written parent letters throughout the year. Some write every week, some every two weeks and some every time a unit changes. Our goal is to have an open line of communication between school, home and community. Together we help our children develop into great young adults.

This year our P.T.O. has worked very hard at fund raising for a new play structure for the school. The parents have involved the children in every activity from car wash, to pumpkin picking, to selling candy bars. Our children are learning how to set goals and to work hard. We have also been fortunate to have parent and community volunteers in the classrooms. These people

provide wonderful opportunities for the children "to shine". Through this partnership the children received many benefits. Thank you all for your time and support.

Lastly I have enjoyed my first year as the principal of Maude H. Trefethen School. I will try to keep you all informed through my weekly letters. I would like to take this time to invite all of you to come in and share our excitement of learning and become an active learner with us.



## REPORT OF THE JUNIOR HIGH SCHOOL PRINCIPAL

George A. Cushing

It has been said that a school is a building with tomorrow inside. That is the primary focus of the staff at Rye Junior High. We as educators are charged with one of the most important responsibilities there is in our society, the education of our children. We take this assignment very seriously. I am proud of the commitment our staff has made to this end.

Our academic standards are high. Student achievement is significantly above the state and national averages, as evidenced by the results of standardized testing. The atmosphere which is conducive to learning and growing, combined with the pride in that process shared by students and staff, make our school excellent.

Rye Junior High is not a school that closes down at the end of the scheduled day. Every afternoon our athletic coaches, teachers, and community volunteers interact with students and provide opportunities for our students to identify with organized groups. Over 75% of our student body has already taken advantage of this year's after school activities with include interscholastic sports, student council, yearbook, Odyssey of the Mind, stained glass club, school beautification projects, and school dances. All students are encouraged to become involved in after school clubs and more clubs will be added if there is an identified need. Five days a week from 7:00 P.M. to 10:00 P.M. the Junior High is used by community groups, such as the Rye Men's Basketball League. There are many weekends when the Junior High is in use for community functions.

Our building has undergone many physical changes this year including much painting, new hall ceilings and lighting on the first floor, a new state-of-the-art computer room off the library, a remodeled Chapter I and Resource Room, and many beautification projects both inside and outside of our building. Teachers, students, and custodians have actively worked together on beautification projects and many more are planned for the spring.

Communication and student discipline go hand in hand. Consequently, after school detentions have dropped significantly. This is primarily due to the teachers scheduling extra help nights and to the grade level meetings that are held weekly. At these meetings the Principal, Guidance Counselor, and teachers of a particular grade level meet and review each student's performance, needs, and successes. These meetings have been particularly helpful as they allow each teacher to hear how a student functions in other classes. As a result, we are often able to anticipate potential problem areas and address them before they develop.

Rye continues to have a staff committed to personal growth. Staff development in our building has been in the areas of Learning Styles and Teaching Strategies, Cooperative Learning, New Math Standards, Unified Arts at the Middle School Level, Computer Technology, and individual subject matter courses.

There are three areas on which I would specifically like to report this year.

### Accreditation

On December 8, Superintendent Daniel Durgin officially accepted a Certificate of Accreditation for Rye Junior High from the New England Association of Schools and Colleges.

N.E.A.S.C. is an independent, non-governmental organization of educational institutions whose primary mission is to assess educational quality and to stimulate institutional improvement.

The Certificate of Accreditation by N.E.A.S.C. is a commendation to a school that is willing to undergo a process requiring a thoughtful study of students' abilities, achievements and needs, and willing to open its door for review by peers to determine if, in fact, the school is doing what it claims to be doing.

The written report provided by N.E.A.S.C. identifies strengths and weaknesses of the evaluated as determined by the schools' self-study and validated by the Visiting Committee. Currently, a committee made up of teachers, Kathleen Collyer (chairperson), Mary Harte and Jay Forrest, a parent, Louise Betton, School Board members Marguerite Kelly and Debra Crapo, and myself are reviewing the document in an effort to address the report's recommendations. Rye Junior High came out very well in this report and I invite any interested parents and taxpayers to read the Visiting Committee report by making arrangements with either myself or Superintendent Durgin.

### Enrichment

This year, a school goal has been to formalize our school's philosophy and approach to enrichment programming. To this end, there have been many meetings of our Enrichment Committee which is made up of teachers and School Board members under the excellent leadership of Language Arts teacher, Janet Dining.

In some schools, enrichment is another word for gifted education, which by its nature excludes large segments of the school's population to focus on the needs of a few high ability students. At Rye Junior High we have chosen to use the word "gifted" only as it relates to behaviors, not people. Our program is for all of our students and is designed so that each student may strive for his or her "top" and find his or her own unique abilities and talents.

With the realization that our students will be living most of their adult lives in the 21st century, and an understanding that the world is changing at such a fast pace that teaching content is no longer enough, we have structured our program around the following components:

#### I. General Enrichment

This includes activity period which is held once a week. Students sign up for an eight week activity of their choice. Twelve to fifteen activities are available to choose from three times a year. Assemblies at the school and field trips fit into this component as well.

## II. Process Teaching

This involves showing students how to do something, not just telling them. Examples include teaching study skills that empower them to access information, teaching them how to work in groups and how to group problem solve, how to think creatively and critically. This includes, but is not limited to, brainstorming techniques, looking at the why of a problem, analyzing and projecting consequences of an action.

## III. Independent Investigation

This stage transforms the student from consumer of knowledge to that of producer of knowledge. It is highlighted by the use of mentorships and facilitators. Very few students of the Junior High age get to this level. Those few who do will produce a product that must be presented to an intended audience.

### Project DARE

Drug Abuse Resistance Education. Working closely with the Rye Police Department, we have begun planning for a January 1991 implementation of the DARE program in our school. DARE is a police officer led, semester long series of lessons that teach our students how to resist pressure to experiment with drugs and alcohol. Juvenile Officer, Randy Tompkins, will be our DARE instructor. He will attend a comprehensive eighty-hour course of instruction. It includes instruction in the area of child development, teaching techniques, classroom management techniques, and effective communication techniques.

DARE lessons will focus on four major areas:

1. Providing accurate information about drugs and alcohol.
2. Teaching students decision-making skills.
3. Showing children how to resist peer pressure.
4. Giving children ideas for alternatives to drug use.

Further information about the program is available at the school and at the police station.

I wish to extend my sincere appreciation to the Board of Education, Superintendent Daniel Durgin, and Business Administrator James Katkin for the support and direction they have provided to me, the teachers, and to others involved with Rye Junior High School throughout this school year.

I would also like to thank the joint P.T.O. for their financial support of some of our school projects.

Finally, a special thank you to the students, parents, and dedicated staff for positive direction, and a very special thanks to John Newell who, as Interim Principal, assured a smooth transition for me, his former student.

# MAUDE H. TREFETHEN SCHOOL STAFF

1989-90

Kristen Berard . . . . .	Grades 3-6
Katheryn Carson (part-time). . . . .	Special Education
Jeanne DelSignore (part-time). . . . .	French
Elizabeth Gilman . . . . .	Grades 3-6
Mary Ingham (part-time). . . . .	Chapter I Aide
Judith Norton (part-time). . . . .	Physical Education
Nancy Pappas (part-time) . . . . .	Art
Lorraine Rumph (part-time). . . . .	Secretary
Diane Share . . . . .	Grades 1-2
Delwin Spinney (part-time). . . . .	Custodian
Stephen Wood (part-time). . . . .	Music
Lynn Zacharias. . . . .	Teaching Principal, Kindergarten

## SALARY SHARE

The figures below show the proportionate share of the superintendent's and business administrator's salary paid by each school district in School Administrative Unit Number Fifty for the 1989-90 school year.

SUPERINTENDENT'S		BUSINESS ADMINISTRATOR'S	
Greenland	\$13,914.11	Greenland	\$10,259.25
New Castle	3,627.18	New Castle	2,674.45
Newington	12,784.33	Newington	9,426.25
Rye	29,136.38	Rye	21,483.05
	<hr/>		<hr/>
	\$59,462.00		\$43,843.00



# SCHOOL YEAR STATISTICALS

SCHOOL CENSUS (October 31, 1989)	<u>1988</u>	<u>1989</u>
Number of children in district 0-5 years of age	37	37
Number of children in district 6-8 years of age	75	75
Total of children in district 0-18 years of age	112	112
Number of children attending private/parochial school	27	21
Number of children ages 5-18 not attending school	2	1

## ENROLLMENT

### MAUDE H. TREFETHEN SCHOOL

#### 1989-90 SCHOOL YEAR

GRADE	K	1	2	3	4	5	6	TOTAL
ENROLLMENT	11	6	10	6	6	1	4	44

### NEW CASTLE STUDENTS ATTENDING RYE JUNIOR HIGH SCHOOL

#### GRADE 7   GRADE 8

1981.....	7.....	12
1982.....	11.....	6
1983.....	5.....	10
1984.....	7.....	3
1985.....	8.....	2
1986.....	9.....	3
1987.....	3.....	6
1988.....	6.....	3
1989.....	5.....	6

### TUITION PUPILS 1989-90

RYE JUNIOR HIGH SCHOOL: GRADE 7--Michael Petlick, Todd Robbins, Kathryn Brown, Jessica Ireland, Laura Marshall. GRADE 8--Nathan Lipson, Laura Cullen, Amy Griffin, Kristen Jule, Abigail Lambert, Michelle McWilliams.

PORTSMOUTH HIGH SCHOOL: GRADE 9--Anne Foley, Kelly Taccetta. GRADE 10--Holly Bergeron, Aimee Bouffard, Jeanne Dewhirst, Nick Lambert, Sean Larose, Dianna Schulte, Jason Thomas. GRADE 11--Elizabeth Foley, James Gamester, Lee-Anne Sage, Heather Walker. GRADE 12--Patrick Sawyer, Rebecca Schulte, Meredith Thomas.

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION  
COMPUTER & STATISTICAL SERVICES  
CONCORD

New Castle  
District

REPORT OF SCHOOL DISTRICT TREASURER  
for the  
Fiscal Year July 1, 19 88 to June 30, 19 89  
Return Original to State Department of Education Prior to July 15.

SUMMARY

Cash on Hand July 1, 19 <u>88</u> (Treasurer's bank balance) .....	\$ 8,830.06
Received from Selectmen (Include only amounts actually received) .....	
Current Appropriation .....	\$324,533.00
Deficit Appropriation .....	11,000.00
Balance of Previous Appropriations .....	
Advance on Next Year's Appropriation .....	
Revenue from State Sources .....	633.59
Revenue from Federal Sources .....	1,850.72
Received from Tuitions .....	21,045.13
Received as income from Trust Funds .....	
Received from Sale of Notes and Bonds (Principal only) .....	
Received from Capital Reserve Funds .....	
Received from all Other Sources .....	4,196.26
TOTAL RECEIPTS .....	\$363,258.70
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts) .....	372,088.76
LESS SCHOOL BOARD ORDERS PAID .....	371,157.12
BALANCE ON HAND JUNE 30, 19 <u>89</u> (Treasurer's Bank Balance) .....	931.64

July 13 19 89

*Nancy G. Miller*  
District Treasurer  
Nancy G. Miller

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of \_\_\_\_\_ of which the above is a true summary for the fiscal year ending June 30, 19 \_\_\_\_, and find them correct in all respects.

\_\_\_\_\_, 19 \_\_\_\_

Auditors

GIVE DETAILED STATEMENT OF RECEIPTS ON OTHER SIDE

NEW CASTLE SCHOOL DISTRICT  
1990-1991 NEW CASTLE SCHOOL DISTRICT OPERATING BUDGET SUMMARY

PAGE 1

ACCT# & TITLE

GENERAL FUND:

ELEMENTARY SCHOOL EXPENDITURES:

SALARIES	83,628.00	89,031.00	122,924.00	129,806.00
EMPLOYEE BENEFITS	14,784.00	17,677.97	28,951.00	29,848.00
SUPPLIES AND MATERIALS - GENERAL	777.00	661.48	760.00	1,166.00
INSTRUCTIONAL EQUIPMENT & FURNITURE	50.00	35.95	510.00	1,883.00
KINDERGARTEN EXPENSES	186.00	189.93	680.00	675.00
ART EXPENSES	3,003.00	2,994.51	3,210.00	3,487.00
LANGUAGE ARTS EXPENSES	736.00	738.54	372.00	298.00
FOREIGN LANGUAGE EXPENSES	1,311.00	1,292.31	1,265.00	1,433.00
HEALTH CURRICULUM EXPENSES	350.00	588.35	25.00	.00
PHYS. EDUCATION EXPENSES	2,474.00	2,621.92	3,056.00	4,098.00
MATHEMATICS EXPENSES	326.00	340.63	177.00	482.00
MUSIC EXPENSES	1,780.00	1,627.80	1,976.00	2,244.00
SCIENCE EXPENSES	64.00	48.05	76.00	97.00
SOCIAL STUDIES EXPENSES	107.00	141.55	248.00	103.00
READING EXPENSES	500.00	489.93	1,934.00	1,231.00
SPECIAL EDUCATION SERVICES	.00	344.53	.00	2,090.00
PRE-SCHOOL DEPARTMENT EXPENSE	.00	10,910.39	6,000.00	.00
COCURRICULAR EXPENSES	94.00	208.00	155.00	225.00
GUIDANCE SERVICES	201.00	190.35	153.00	226.00
HEALTH SERVICES	132.00	21.77	129.00	130.00
OCCUPATIONAL THERAPY SERVICES	.00	.00	.00	.00
PSYCHOLOGICAL SERVICES	500.00	1,915.00	3,830.00	3,400.00

NEW CASTLE SCHOOL DISTRICT  
1990-1991 NEW CASTLE SCHOOL DISTRICT OPERATING BUDGET SUMMARY

PAGE 2

ACCT# & TITLE

	1988-89 BUDGET	1988-89 EXPENDED	1989-90 BUDGET	1990-91 BUDGET
SPEECH THERAPY SERVICES				
IMPROVEMENT OF INSTRUCTIONAL SERVICES	2,160.00	4,062.50	4,520.00	5,249.00
EDUCATIONAL MEDIA SERVICES	845.00	500.68	1,057.00	1,805.00
COMPUTER DEPARTMENT	2,113.00	1,995.71	2,792.00	2,691.00
SCHOOL BOARD EXPENSES	490.00	69.59	1,628.00	530.00
OFFICE OF THE SUPERINTENDENT EXPENSES	6,661.00	5,639.65	7,083.00	7,568.00
GRANTS IN KIND - PRIVATE	18,197.00	18,197.00	18,742.00	25,324.00
OFFICE OF THE PRINCIPAL EXPENSES	250.00	.00	250.00	250.00
FREIGHT EXPENSES	7,784.00	7,356.71	7,892.00	8,837.00
OPERATION & MAINTENANCE OF THE PLANT	200.00	482.44	250.00	500.00
PUPIL TRANSPORTATION EXPENSES	16,514.00	14,798.90	19,252.00	20,526.00
PHOTOCOPIER DEPARTMENT	1,560.00	1,298.18	3,566.00	2,820.00
RESEARCH & DEVELOPMENT	1,191.00	544.83	1,430.00	1,343.00
SUPPORT SERVICES	100.00	.00	100.00	50.00
COMMUNITY SERVICES	145.00	86.92	145.00	337.00
PLANT CONSTRUCTION & RENOVATION	.00	.00	.00	.00
	4,800.00	25,452.81	1,700.00	32,000.00
TOTAL GENERAL FUND - ELEMENTARY	174,013.00	212,555.88	246,838.00	292,752.00

JUNIOR HIGH SCHOOL EXPENDITURES:

REGULAR TUITION	33,418.00	37,546.36	69,000.00	65,270.00
SPECIAL EDUCATION SERVICES	.00	.00	.00	.00
PSYCHOLOGICAL SERVICES	.00	.00	450.00	280.00
PUPIL TRANSPORTATION EXPENSES	.00	.00	.00	.00



NEW CASTLE SCHOOL DISTRICT  
1990-1991 NEW CASTLE SCHOOL DISTRICT OPERATING BUDGET SUMMARY

PAGE 3

ACCT# & TITLE

	1988-89 BUDGET	1988-89 EXPENDED	1989-90 BUDGET	1990-91 BUDGET
TOTAL GENERAL FUND - JUNIOR HIGH	33,418.00	37,546.36	69,450.00	65,550.00
HIGH SCHOOL EXPENDITURES:				
REGULAR TUITION	93,045.00	92,017.68	110,000.00	120,000.00
SPECIAL EDUCATION SERVICES	12,880.00	7,400.00	35,393.00	500.00
PSYCHOLOGICAL SERVICES	500.00	107.20	700.00	560.00
PUPIL TRANSPORTATION EXPENSES	17,361.00	17,361.00	19,097.00	18,661.00
COMMUNITY SERVICES	82.00	68.70	65.00	.00
TOTAL GENERAL FUND - HIGH SCHOOL	123,868.00	116,954.58	165,255.00	139,721.00
TOTAL GENERAL FUND	331,299.00	367,056.82	481,543.00	498,023.00
SPECIAL PROJECTS FUND:				
TOTAL MISCELLANEOUS GRANTS	.00	335.00	.00	.00
TOTAL BLOCK GRANTS	1,500.00	1,091.85	1,500.00	1,500.00
TOTAL FEDERAL PROJECTS FUND	1,500.00	1,426.85	1,500.00	1,500.00
FOOD SERVICE FUND:				
FOOD SERVICE FUND	1,945.00	1,763.33	995.00	995.00
DEFICIT APPROPRIATION	.00	.00	11,000.00	.00

NEW CASTLE SCHOOL DISTRICT  
1990-1991 NEW CASTLE SCHOOL DISTRICT OPERATING BUDGET SUMMARY

ACCT# & TITLE	1988-89 BUDGET	1988-89 EXPENDED	1989-90 BUDGET	1990-91 BUDGET
SUPPLEMENTAL APPROPRIATION	.00	.00	15,000.00	.00
TOTAL NEW CASTLE SCHOOL DISTRICT BUDGET	334,744.00	370,247.00	510,038.00	500,518.00

SECTION I		APPROVED	SCHOOL BOARD'S	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION		BUDGET	BUDGET	RECOMMENDED	NOT RECOMMENDED
FUNCTION		1989-90	1990-91	1990-91	1990-91
1000	INSTRUCTION	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1100	Regular Programs	345,164	362,121	362,121	
1200	Special Program	41,393	2,590	2,590	
1300	Vocational Programs				
1400	Other Instructional Programs	155	225	225	
1600	Adult/Continuing Education				
2000	SUPPORT SERVICES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2100	Pupil Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2110	Attendance & Social Work				
2120	Guidance	153	226	226	
2130	Health	129	130	130	
2140	Psychological	4,980	4,240	4,240	
2150	Speech Path. & Audiology	4,520	5,249	5,249	
2190	Other Pupil Services				
2200	Instructional Staff Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2210	Improvement of Instruction	1,057	1,805	1,805	
2220	Educational Media	4,420	3,221	3,221	
2240	Other Inst. Staff Services				
2300	General Administration	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310	School Board	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870	Contingency	1,000	1,000	1,000	
2310	All Other Objects	6,083	6,568	6,568	
2320	Office of Superintendent	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351	S.A.U. Management Serv.	18,742	25,324	25,324	
2320	All Other Objects	250	250	250	
2330	Special Area Adm. Services				
2390	Other Gen. Adm. Services				
2400	School Administration Services	7,892	8,837	8,837	
2500	Business Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2520	Fiscal	250	500	500	
2540	Operation & Maintenance of Plant	19,252	20,526	20,526	
2550	Pupil Transportation	22,663	21,481	21,481	
2570	Procurement	1,430	1,393	1,393	
2590	Other Business Services				
2600	Managerial Services	245	337	337	
2900	Other Support Services				
Total Special Warrant Articles (p.4, line 6011)					
3000	COMMUNITIES SERVICES	65	0	0	
4000	FACILITIES ACQUISITIONS & CONST.	1,700	2,000	32,000	
5000	OTHER OUTLAYS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100	Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100 830	Principal				
5100 840	Interest				
5200	Fund Transfers	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	To Federal Projects Fund	1,500	1,500	1,500	
5240	To Food Service Fund	995	995	995	
5250	To Capital Reserve Fund				
1122	Deficit Appropriation	11,000	0	0	
—	Supplemental Appropriation (OFFSET BY LIKE AMOUNT BY REVENUE)	15,000	0	0	
TOTAL APPROPRIATIONS		510,038	470,518	500,518	

(line 6012)

ESTIMATED REVENUES

SECTION II		REVISED REVENUES 1989-90	SCHOOL BOARD'S BUDGET 1990-91	BUDGET COMMITTEE BUDGET 1990-91
REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES				
770	Unreserved Fund Balance	3,585	70,000	70,000
3000	Revenue from State Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3110	Foundation Aid			
3120				
3130				
3140				
3210	School Building Aid			
3220	Area Vocational School			
3230	Driver Education			
3240	Catastrophic Aid			
3250	Adult Education			
3270	Child Nutrition	500	500	500
	Other (Identify)	1,500	1,500	1,500
4000	Revenue From Federal Source	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4410	ECIA - I & II			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program			
4470	Handicapped Program			
	Other (Identify)			
5000	Other Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220	Trans. From Cap. Projects Fund			
5230	Trans. From Cap. Reserve Fund			
5100	Sale of Bonds or Notes			
1000	Local Rev. other than Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300	Tuition			
1500	Earnings on Investments	1,000	1,000	1,000
1700	Pupil Activities	350	300	300
	Other (Identify)			
	SUPPLEMENTAL APPROPRIATION (CONTRA)	15,000	0	0
TOTAL SCHOOL REVENUES & CREDITS		21,935	73,300	73,300
DISTRICT ASSESSMENT		488,103	397,218	427,218
TOTAL REVENUES & DISTRICT ASSESSMENT		510,038	470,518	500,518

(School portion of the Business Profits Tax \$ \_\_\_\_\_ to be applied  
to the District Assessment when computing the School Tax Rate.)

BUDGET OF THE SCHOOL DISTRICT

OF \_\_\_\_\_ NEW CASTLE \_\_\_\_\_, N.H.

BUDGET COMMITTEE

DATE \_\_\_\_\_ 1990

*William F. West*  
*Barbara J. Hinkley*  
*Robert E. Miller*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Please sign in ink)



# SUPPLEMENTAL SCHEDULE

SPECIAL WARRANT ARTICLES:		School Board's Budget	Budget Committee	
			Rec.	Not Rec.
6001	Art. #:	\$ _____	\$ _____	\$ _____
6002	Art. #:	\$ _____	\$ _____	\$ _____
6003	Art. #:	\$ _____	\$ _____	\$ _____
6004	Art. #:	\$ _____	\$ _____	\$ _____
6005	Art. #:	\$ _____	\$ _____	\$ _____
6006	Art. #:	\$ _____	\$ _____	\$ _____
6007	Art. #:	\$ _____	\$ _____	\$ _____
6008	Art. #:	\$ _____	\$ _____	\$ _____
6009	Art. #:	\$ _____	\$ _____	\$ _____
6010	Art. #:	\$ _____	\$ _____	\$ _____
6011	Total Special Articles			
	Enter on MS-27 page 2			
	on the line after 2900 function	\$ _____ 0	\$ _____ 0	\$ _____ 0

## 10% Limitation per RSA 32:8

6012	Total Amt. recommended by Budget Committee (Total Appropriations page 2 column 3)		\$ 500,518
LESS EXCLUSIONS:			
6013	Principal: Long Term Bonds & Notes (line 5100)	\$ _____	
6014	Interest: Long Term Bonds & Notes (line 5100)	\$ _____	
6015	Capital Outlays funded from Long Term Bonds & Notes per RSA 33:8 & 33:7-b (line 4000)	\$ _____	
6016		\$ _____	
6017		\$ _____	
6018		\$ _____	
6019	Mandatory Assessments	\$ 25,324	
6020		\$ _____	
6021		\$ _____	
6022		\$ _____	
6023	Amount Recommended less Exclusions		475,194
6024	10% of Amt. Recommended less Exclusions	\$ 47,519	
6025	Add Amt. Recommended by Bud. Comm. (MS-27 Total Approp. page 2 column 3)	\$ 500,518	
6025	MAXIMUM AMOUNT THAT MAY BE APPROPRIATED BY THE SCHOOL DISTRICT MEETING		548,037

*J. R. Lebel*

CERTIFIED PUBLIC ACCOUNTANT

54 COURT STREET - PORTSMOUTH, NEW HAMPSHIRE 03801  
603 436-8110

INDEPENDENT AUDITOR'S REPORT

New Castle School Board  
New Castle School District  
New Castle, NH 03854

I have audited the accompanying general purpose financial statements of the New Castle, New Hampshire, School District as of and for the year ended June 30, 1989, as listed in the table of contents. These financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the additional standards and requirements for financial and compliance audits as set forth in Standards for Audit of Governmental Organizations, Programs, Activities and Functions. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In accordance with the practices followed by other municipal entities in the State (Note I--Accounting Policies), the combined financial statements referred to above do not include financial statements of the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the omission of the financial statements described above resulting in an incomplete presentation, the combined financial statements referred to above present fairly the financial position of the New Castle, New Hampshire, School District at June 30, 1989, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying supplemental combining financial statements listed in

the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the New Castle, New Hampshire, School District. The information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

A handwritten signature in dark ink, appearing to read "W. R. Cole", with a long horizontal line extending to the right.

October 11, 1989

NEW CASTLE, NEW HAMPSHIRE, SCHOOL DISTRICT  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1989

	<u>Governmental Fund Types</u>		<u>Account Group</u>	<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>	<u>General Long-Term Debt</u>	<u>(Memorandum Only)</u>
<u>ASSETS</u>				
Cash	\$ 933	\$	\$	\$ 933
Due from other governments	3,339	176		3,515
Due from other funds	155	25		180
Accounts receivable	185			185
Amount to be provided for employee compensated absences			24,460	24,460
 TOTAL ASSETS	 <u>\$ 4,612</u>	 <u>\$ 201</u>	 <u>\$ 24,460</u>	 <u>\$ 29,273</u>
<u>LIABILITIES &amp; FUND BALANCE</u>				
Liabilities				
Intergovernmental payables	\$ 360	\$	\$	\$ 360
Accounts payable	642	21		663
Due to other funds	25	155		180
Employee compensated absences			24,460	24,460
 TOTAL LIABILITIES	 <u>1,027</u>	 <u>176</u>	 <u>24,460</u>	 <u>25,663</u>
Fund Balance				
Unreserved	<u>3,585</u>	<u>25</u>	<u>-0-</u>	<u>3,610</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 4,612</u>	 <u>\$ 201</u>	 <u>\$ 24,460</u>	 <u>\$ 29,273</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS



NEW CASTLE, NEW HAMPSHIRE, SCHOOL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1989

	<u>Governmental Fund Types</u>		<u>Total</u>
	<u>General Fund</u>	<u>Special Revenue</u>	<u>(Memorandum Only)</u>
<u>REVENUE</u>			
District tax appropriation	\$335,533	\$	\$335,533
Intergovernmental	670	1,624	2,294
Tuition	12,384		12,384
Food and milk sales		332	332
Other	2,192		2,192
TOTAL REVENUE	<u>350,779</u>	<u>1,956</u>	<u>352,735</u>
<u>EXPENDITURES</u>			
Instruction	252,473	1,427	253,900
Supporting Services			
Pupils, health, and other	6,297		6,297
Instructional	2,666		2,666
General and school administration	31,746		31,746
Business	34,845		34,845
Food service		1,764	1,764
Community services	68		68
Facility acquisition & construction	25,453		25,453
TOTAL EXPENDITURES	<u>353,548</u>	<u>3,191</u>	<u>356,739</u>
Excess of Revenues Over (Under)			
Expenditures	<u>(2,769)</u>	<u>(1,235)</u>	<u>(4,004)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In		92	92
Operating Transfers Out	<u>(92)</u>		<u>(92)</u>
Excess of Revenues and Other Financing			
Sources Over (Under) Expenditures			
and Other Uses	(2,861)	(1,143)	(4,004)
FUND BALANCE - July 1, 1988	<u>6,446</u>	<u>1,168</u>	<u>7,614</u>
FUND BALANCE - June 30, 1989	<u>\$ 3,585</u>	<u>\$ 25</u>	<u>3,610</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

**NEW CASTLE, NEW HAMPSHIRE, SCHOOL DISTRICT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES**  
**FOR THE YEAR ENDED JUNE 30, 1989**

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)
<b>REVENUE</b>									
District tax appropriation	\$324,533	\$335,533	\$ 11,000	\$	\$	\$	\$324,533	\$335,533	\$ 11,000
Intergovernmental revenues		670	670	1,900	1,624	(276)	1,900	2,294	394
Tuition		12,384	12,384					12,384	12,384
Food and milk sales		2,192	892	350	332	(18)	350	332	(18)
Other revenue	1,300						1,300	2,192	892
<b>TOTAL REVENUE</b>	<b>325,833</b>	<b>350,779</b>	<b>24,946</b>	<b>2,250</b>	<b>1,956</b>	<b>(294)</b>	<b>328,083</b>	<b>352,735</b>	<b>24,652</b>
<b>EXPENDITURES</b>									
Instruction	249,513	252,473	(2,960)	1,500	1,427	73	251,013	253,900	(2,887)
Supporting services									
Pupils, health, & other	3,493	6,297	(2,804)				3,493	6,297	(2,804)
Instructional	3,448	2,666	782				3,448	2,666	782
General and school administration	32,892	31,746	1,146				32,892	31,746	1,146
Business	37,071	34,845	2,226				37,071	34,845	2,226
Food service	82	68	14	1,945	1,764	181	1,945	1,764	181
Community services							82	68	14
Facility acquisition and construction	4,800	25,453	(20,653)						
<b>TOTAL EXPENDITURES</b>	<b>331,299</b>	<b>353,548</b>	<b>(22,249)</b>	<b>3,445</b>	<b>3,191</b>	<b>254</b>	<b>334,744</b>	<b>356,739</b>	<b>(21,995)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(5,466)</b>	<b>(2,769)</b>	<b>2,697</b>	<b>(1,195)</b>	<b>(1,235)</b>	<b>(40)</b>	<b>(6,661)</b>	<b>(4,004)</b>	<b>2,657</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Operating Transfers In	(1,195)	(92)	1,103						
				1,195	92	(1,103)	1,195	92	(1,103)
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(6,661)</b>	<b>(2,861)</b>	<b>3,800</b>	<b>-0-</b>	<b>(1,143)</b>	<b>1,143</b>	<b>(6,661)</b>	<b>(4,004)</b>	<b>2,657</b>
<b>FUND BALANCE - July 1, 1988</b>	<b>6,446</b>	<b>6,446</b>		<b>1,168</b>	<b>1,168</b>		<b>7,614</b>	<b>7,614</b>	
<b>FUND BALANCE - June 30, 1989</b>	<b>\$ (215)</b>	<b>\$ 3,585</b>	<b>\$ 3,800</b>	<b>\$ 1,168</b>	<b>\$ 25</b>	<b>\$ (1,143)</b>	<b>\$ 953</b>	<b>\$ 3,610</b>	<b>\$ 2,657</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

NEW CASTLE, NEW HAMPSHIRE, SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1989

	State Block Grants	School Lunch Programs	Totals
<u>ASSETS</u>			
Due from other governments	\$ 92	\$ 84	\$176
Due from other funds	<u>25</u>	<u>      </u>	<u>25</u>
TOTAL ASSETS	<u>\$117</u>	<u>\$ 84</u>	<u>\$201</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities</u>			
Due to other funds	\$ 92	\$ 63	\$155
Accounts payable	<u>      </u>	<u>21</u>	<u>21</u>
Total Liabilities	<u>92</u>	<u>84</u>	<u>176</u>
<u>Fund Balance</u>			
Unreserved	<u>25</u>	<u>-0-</u>	<u>25</u>
Total Fund Balance	<u>25</u>	<u>-0-</u>	<u>25</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$117</u>	<u>\$ 84</u>	<u>\$201</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

NEW CASTLE, NEW HAMPSHIRE, SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1989

	School Lunch Program	Block Grants	Totals
<u>REVENUES</u>			
Intergovernmental	\$ 532	\$1,092	\$ 1,624
Food and milk sales	<u>332</u>	<u>          </u>	<u>332</u>
TOTAL REVENUES	<u>864</u>	<u>1,092</u>	<u>1,956</u>
<u>EXPENDITURES</u>			
Food Service	1,764		1,764
Instruction	<u>          </u>	<u>1,427</u>	<u>1,427</u>
TOTAL EXPENDITURES	<u>1,764</u>	<u>1,427</u>	<u>3,191</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(900)	(335)	(1,235)
OTHER FINANCING SOURCES (USES)			
General Fund	<u>92</u>	<u>-0-</u>	<u>92</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(808)	(335)	(1,143)
FUND BALANCE - July 1, 1988	<u>808</u>	<u>360</u>	<u>1,168</u>
FUND BALANCE - June 30, 1989	<u>\$ -0-</u>	<u>\$ 25</u>	<u>\$ 25</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS



# New Castle School



Jeffrey Semprini  
Grade 1

Maude H. Trefethen School





NEW CASTLE SCHOOL DISTRICT  
Box 560  
Rye, NH 03870

POSTAL PATRON  
NEW CASTLE, NH 03854

BULK RATE  
U.S. POSTAGE  
PAID  
RYE, N.H.  
03870  
PERMIT No. 5

PRE-SORT